

# Mary M. Johnson

*Clerk Circuit Court & County Court*

*Santa Rosa County*

**MILTON, FLORIDA 32572-0472**

**William Wade Burroughs, CFE**  
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## MEMORANDUM

**DATE:** February 5, 2008

**TO:** Mary Johnson, Clerk of Court

**FROM:** Wade Burroughs, Internal Auditor

**CC:** Navarre Beach Volunteer Fire Department  
Hunter Walker, County Administrator  
Susan Hoodless, Director of Finance

**SUBJECT:** Navarre Beach Fire Department Review

The Navarre Beach Volunteer Fire Department was included in the Santa Rosa County Fire Protection Municipal Service Benefit Unit on October 24, 1991 in accordance with County Ordinance 91-27.

This review covers a twelve (12) month time frame beginning October 1, 2006 and ending September 30, 2007.

- The department utilized all funds received from the County pursuant to the budget approved by the County except as noted below.
- The department submitted to the County proof of all expenditures for the 06-07 fiscal year and the bank account was reconciled monthly on a timely basis.
- Checks numbered 3810 – 4268 were issued during the 06-07 fiscal year and have been accounted for in this review. Proof of invoice was provided for all checks except as noted below..
- All County MSBU disbursements were deposited in the Navarre Beach Volunteer Fire Department checking account by Board Support Service. This review revealed the records are properly maintained and expenditures are supported by underlying documentation except as noted below..

This review is strictly to determine the financial compliance of the department with regards to the MSBU funds received from Santa Rosa County, payable to the department. It does not

imply or intend to cover or comment upon any other covenants. Work papers are available for further review.

The following exceptions were noted during the review:

1. Check 3810 dated 10/2/06 to Med Plus for \$220.00 – No supporting documentation provided.
2. Check 3811 dated 10/06/06 to Mike Howard for \$95.20 – Supporting invoice includes \$3.75 in sales tax.
3. Check 3821 dated 10/7/06 to Advance Fire Protection for \$202.80 – Payment based on statement. No supporting invoices provided.
4. Check 3831 dated 10/7/06 to Allied Waste for \$61.78 – No supporting documentation provided.
5. Check 3834 dated 10/20/06 to Ken Rudzki for \$91.75 – Supporting invoice includes \$5.19 in sales tax.
6. Check 3836 dated 10/23/06 to Ace Hardware for \$105.88 – Supporting invoice includes \$4.51 in sales tax.
7. Check 3864 dated 11/10/06 to Firehouse Mag for \$30.00 – No supporting documentation provided.
8. Check 3874 dated 11/10/06 to Ace Hardware for \$48.82 – Supporting invoice includes \$2.98 in sales tax.
9. Check 3896 dated 12/6/06 to SWAT for \$60.00 – No supporting documentation provided.
10. Check 3904 dated 12/12/06 to Russell Const. of Ala for \$78,266.00 – No supporting documentation provided.
11. Check 3915 dated 12/20/06 to Citgo for \$417.01 – No supporting documentation provided.
12. Check 3958 dated 1/30/07 to BellSouth for \$114.38 – No supporting documentation provided.
13. Check 3999 dated 3/1/07 to SWAT for \$756.00 – No supporting documentation provided.
14. Check 4001 dated 3/1/07 to Medtronic for \$265.25 – No supporting documentation provided.
15. Check 4004 dated 3/2/07 to SWAT for \$750.00 – No supporting documentation provided.

16. Check 4005 dated 3/2/07 to Okaloosa County Chiefs Assoc. for \$750.00 – No supporting documentation provided.
17. Check 4006 dated 3/2/07 to SWAT for \$3,297.00 – No supporting documentation provided.
18. Check 4024 dated 3/16/07 to FMIT for \$4,182.00 – No supporting documentation provided.
19. Check 4029 dated 3/29/07 to Ed King for \$45.93 – Supporting invoice includes \$2.60 in sales tax.
20. Check 4051 dated 4/18/07 to Sailor's Grill for \$1,100.23 – Supporting invoices total \$1,533.33. No explanation for the difference of \$433.00.
21. Check 4059 dated 4/18/07 to DirecTV for \$86.27 – Supporting invoice totals 123.63. No explanation for the difference of \$37.36.
22. Check 4075 dated 5/2/07 to RF Services for \$3,368.85 – No supporting documentation provided.
23. Check 4087 dated 5/18/07 to Boyette for \$225.00 – No supporting documentation provided.
24. Check 4092 dated 5/18/07 to Mike Howard for \$11.83 – No supporting documentation provided.
25. Check 4106 dated 6/13/07 to McNeil Insurance for 1,928.00 – No supporting documentation provided.
26. Check 4108 dated 5/30/07 to Wal Mart for \$402.61 – No supporting documentation provided.
27. Check 4109 dated 5/30/07 to Office Depot for \$551.09 – No supporting documentation provided.
28. Check 4110 dated 5/31/07 to Sams for \$875.80 – No supporting documentation provided.
29. Check 4111 dated 6/2/07 to Mike Howard for \$237.12 – No supporting documentation provided.
30. Check 4120 dated 6/7/07 to Wal Mart for \$797.72 – No supporting documentation provided.
31. Check 4121 dated 6/7/07 to Office Depot for \$2,134.21 – No supporting documentation provided.
32. Check 4127 dated 6/18/07 to Robert McClure for \$9.40 – No supporting documentation provided.

33. Check 4128 dated 6/18/07 to AT&T for \$32.18 – No supporting documentation provided.
34. Check 4129 dated 6/18/07 to Gulf Power for \$26.05 – No supporting documentation provided.
35. Check 4131 dated 6/18/07 to DirecTV for \$86.83 – Supporting invoice is for \$136.69. No explanation for the difference.
36. Check 4132 dated 6/18/07 to Pro Am Safety for \$3,462.00 – No supporting documentation provided.
37. Check 4136 dated 6/20/07 to Ken Rudzki for \$51.00 – Supporting invoice includes \$3.12 in sales tax.
38. Check 4149 dated 6/24/07 to Denise Boyd for \$882.82 – No supporting documentation provided.
39. Check 4150 dated 6/24/07 to Lowes for \$2,196.96 – No supporting documentation provided.
40. Check 4166 dated 7/9/07 to AT&T for \$213.44 – No supporting documentation provided.
41. Check 4169 dated 7/9/07 to Gulf Power for \$24.54 – No supporting documentation provided.
42. Check 4197 dated 8/2/07 to Ben Boyd for \$149.15 – No supporting documentation provided.
43. Check 4198 dated 8/2/07 to Mike Howard for \$166.54 – No supporting documentation provided.
44. Check 4203 dated 8/9/07 to Life Gas for \$32.60 – No supporting documentation provided.
45. Check 4206 dated 8/10/07 to Sunbelt for \$8,223.20 – No supporting documentation provided.
46. Check 4223 dated 8/20/07 to Sunbelt for \$1,195.20 – No supporting documentation provided.
47. Check 4232 dated 8/29/07 to Mike Howard for \$93.70 – Supporting invoice includes \$0.81 in sales tax.
48. Check 4243 dated 9/7/07 to FMIT for \$3,757.00 – No supporting documentation provided.
49. Check 4256 dated 9/13/07 to Ken Rudzki for \$12.73 – Supporting invoice includes \$0.78 in sales tax.